

viction shall be punished by fine or imprisonment, at the discretion of the court. Punishment.

SEC. 88. *Duty of sheriff in case of violations of the provisions of this act.*

That it shall be and is hereby made the duty of the sheriff of each county in the State to make diligent inquiry as to whether or not all license taxes provided for under Schedules B and C of this act shall have been paid, and ascertain whether it is his duty to collect the tax or whether such license should be issued by the State Treasurer or Secretary of State; and if it is found that the State Treasurer should issue such license, the State Treasurer must at once be notified by the sheriff or tax collector; and any person, firm or corporation liable for such license tax who fails or refuses to pay such tax when demanded by the sheriff shall be guilty of a misdemeanor and punished by fine or imprisoned at the discretion of the court; and it shall be the duty of the sheriff, upon the failure of any such person, firm, or corporation to pay such license tax on demand, to swear out a warrant before some justice of the peace in said county, and if on the hearing of said matter the justice shall find that there is probable cause for believing that such person, persons or corporation is guilty of a violation of this act, he shall cause such person, persons or corporation to enter into bond for appearance at the next term of the Superior Court of said county to answer the charge: *Provided, however*, that if said person, persons or corporation shall pay to the sheriff the full amount of such license tax, all costs and expenses due said sheriff and the justice of the peace before the cause is heard before said justice, then said justice may dismiss the action; and upon failure of any person, persons or corporation to pay any of the license taxes imposed by this act, when due, the sheriff shall have power to levy upon any personal or real estate owned by such person, persons or corporation, as provided in other cases where taxes are collected by distraint: *Provided further*, that the sheriff shall not be liable for false arrest or wrongfully levying upon any property under this section unless it shall appear that the sheriff did so maliciously. It shall be the duty of the sheriff to furnish to the judge of the Superior Court at each term of court the names of all persons in his county doing business enumerated in these schedules, specifying those who have failed to pay the tax, and the judge shall thereupon deliver the same to the grand jury and charge them as to their duty thereupon.

Sheriffs to make diligent inquiry.

Notice to Treasurer.

Failure or refusal to pay license tax misdemeanor.

Punishment.

Sheriff to swear out.

Persons bound over to court.

Proviso: Dismissal of action on payment of tax and cost.

Collection of tax by distress.

Proviso: Sheriff not liable unless notice shown. Lists to be furnished judge.

Judge to deliver lists to grand jury.

SEC. 89. *Unless prohibited, county may levy same license as State.*

In cases where a specific license tax is levied for the privilege of carrying on any business, trade, or profession the county may levy the same tax and no more: *Provided*, no provision to the contrary is made in the section levying the specific license tax.

County license tax.

Proviso: No specific prohibition.